

VETO MESSAGE

Feb. 25, 1875.<sup>10</sup>

*Hon. R. B. Hubbard, President of the Senate:*

Sir—I herewith return, without my approval, Senate bill No. 603, and respectfully ask its reconsideration.

This bill authorizes the corporate authorities of cities to levy and collect a tax of one-fourth of one per cent for sanitary purposes. The general State law authorizes towns and cities to collect one-half of one per cent. to defray all the expenses of administering the municipal governments. Special provisions in the charters of some of them authorizes the collection of a considerably larger per cent. The cost of proper sanitary measures may be, and has heretofore been, defrayed out of the general tax, and is a proper charge upon it. I cannot see the necessity for enlarging the taxing powers of these municipal bodies. There is an universal complaint throughout the State of these special taxes, and I have recommended that the power to levy them be abridged, since it seems that municipal corporations hardly ever fail to go to the maximum of their power in imposing them.

A proper regard for the interests of the State, in my judgment, requires that the power to tax and to create debt should be delegated with the greatest caution, and only upon the most obvious necessity. This bill would give power to increase the burden of taxation upon four-fifths of the incorporated towns in Texas, one-half, which I believe it inexpedient to do.

RICHARD COKE.

---

<sup>10</sup>Senate Journal, 413.